EXHIBIT-B

LAW FIRM OF NAREN THAPPETA

Patent, Trademark, and Copyright Matters naren@iphorizons.com

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39899 Balentine Drive, #119 Newark, California 94560

March 12, 2001

Mr. Sailaja Attili Cisco Systems, Inc. Bangalore, India Via Email Only

PRIVILEGED AND CONFIDENTIAL

Re:

New U.S. Non-Provisional Utility Patent Application

For: Providing Different QOS to Layer-3 Datagrams When Transported on Tunnels

Inventor(s): Sailaja Attili

Our Ref.: CSCO-7; Your's: 92821

Dear Sailaja:

Appended is a copy of the first draft of the patent application in the above-referenced matter. Please review it carefully and let me know of any comments you have.

The application is believed to be complete in all respects except as noted in this paragraph. Additional claim sets will be added upon your approval of the technical subject matter. The points noted in the footnotes need to be addressed.

I look forward to your feedback.

Yours Sincerely,

Naren Thappeta

Encl.
NRT/nrt
s:\matters\Csco\007\Ur firstdraft esco-7 saik]a.wpd